

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 24/2022-GST/SIKKIM

Date: 23rd November, 2022

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely: —

- 1. Short title and commencement.**—(1) These rules may be called the Sikkim Goods and Services Tax (Fourth Amendment) Rules, 2022.
(2) They shall come into force with effect from 1st day of December, 2022.
2. In the Sikkim Goods and Services Tax Rules, 2017,—
 - (a) rule 122 shall be omitted;
 - (b) rules 124 and 125 shall be omitted;
 - (c) in rule 127,—
 - (i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;
 - (ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;
 - (d) rule 134 shall be omitted;
 - (e) rule 137 shall be omitted;
 - (f) after rule 137,in the Explanation,for clause (a), the following clause shall be substituted, namely:—
 - (a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act’.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

